

ABSTRACT

**Process for preparing functionalized polyorganosiloxane
5 resins by redistribution in the presence of at least
one derivative of triflic acid**

The present invention relates to a process
for preparing functionalized polyorganosiloxane (POS)
10 resins comprising units M: ($R_3SiO_{1/2}$), Q: ($SiO_{4/2}$) and M':
($Y_aR_{3-a}SiO_{1/2}$) and optionally D: ($R_2SiO_{2/2}$) and/or D':
($YSiO_{2/2}$) and T: ($RSiO_{3/2}$) and/or T': ($YSiO_{3/2}$), with, in
these units: R = C₁-C₁₀ alkyl or a C₈-C₁₂ aryl and Y a
functional group (e.g. : Si-H),
15 by redistribution of POS resins using POSf bearing
functional units M' and/or D' and/or in the presence of
an acid catalyst of the trifluoromethane-sulfonimide
(TFSI) type.

The present invention also relates to the
20 aforementioned catalyst system.